

10-1988

## Pages From The Past, Vol. 1-50

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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# Pages From The Past

THE WOMAN CPA

BI-MONTHLY BULLETIN  
of  
THE AMERICAN WOMAN'S SOCIETY  
of  
CERTIFIED PUBLIC ACCOUNTANTS

VOL. I  
Copy 1

December 1, 1937

## THE ANNUAL MEETING

The Sixth Annual Meeting of the American Woman's Society of Certified Public Accountants was held at the Lake Shore Athletic Club, Chicago, on Saturday, September 17, 1938. At the first session, held at 11 A.M., the Minutes of the Fifth Annual Meeting were read and approved; reports were submitted by the Secretary, the Treasurer, and the Auditor. It was decided that a Committee should be appointed to draft more adequate provisions for treatment of delinquent dues, for the handling of resignations and reinstatements of members.

A Publications Committee was provided for, to be appointed by the President. This Committee will handle the preparation of the Bi-monthly Bulletin of the Society, as well as compile a history and year-book for the information of the membership.

Luncheon then interrupted the business of the Society. At luncheon we were joined by a number of members of the recently formed Indianapolis Chapter of the American Society of Women Accountants, an organization affiliated with the American Woman's Society of Certified Public Accountants. These members of the American Society of Women Accountants also joined in the afternoon meeting.

## Vol. I and Vol. II

Mary Gildea, the first editor, was never identified in Vol. I. (In 1962, credit was given to her for serving as editor of Vol. I in a one-column recounting of the first 25 years of *The Woman CPA*.) Vol. I consisted of 5 issues, varying in length from 2 mimeographed pages, size  $8\frac{1}{2} \times 11$ , to 5 pages.

Vol. II was prepared by a publications committee composed of Anna G. Francis, Chairman; Alma Merkert, Marian, Indiana; and Mazie B. Bryan, Chicago. This volume consisted of 31 mimeographed pages in 5 issues and included the results of the first AWSCPA survey of women in accounting.

This bulletin, which will be issued bi-monthly, is to be the official magazine of the American Woman's Society of Certified Public Accountants - and will be the means of exchange of information and news among the members. However, this first copy is being distributed to all the women CPA's, regardless of membership in our organization, so that non-members may become acquainted with the work that we are trying to do.

Any suggestions about the form or contents of this bulletin and any material suitable for publication in it will be greatly appreciated.

## Results of the Survey

A total of 454 contacts were made during the course of the survey including 33 personal interviews, 171 completed questionnaires from industries and 249 replies from graduates of colleges of commerce.

In this way, information was secured from 48 different types of industries or institutions and covered 313 positions held by women with accounting training.

Of all the industries contacted there were only eleven which failed to reveal any women in accounting positions. These were replies from concerns in the following lines:- Brewing, Broadcasting, Men's Clothing Manufacturing, Haberdashery, Livestock Dealers, Logging Machinery, Millwork, Meat Packers, Steel Co., Taxi Cab Co., Wood Flooring. It is quite possible that the particular firms replying were so small as to offer little opportunity for any accountant either male or female. It is equally possible that a broader survey of these particular types of businesses would reveal important accounting positions held by women.

This does not mean that there were only eleven replies which showed that there were no accounting positions held by women. Actually there were replies from 81 different firms which stated that they had no important accounting positions held by women. However, among other data secured in the survey, it was found that other firms in similar lines of business were using women for accounting work. This seems to indicate that there are very few lines of trade or industry where the accounting work is not a possible goal for a woman. The frontiers have been crossed by women in the majority of the positions. Some particular concerns may be closed avenues but many other firms in similar lines of work are possibilities.

In the replies from college of commerce graduates, 195 reported positions which were dependent, at least in part, upon their accounting training, while only 54 were unemployed or occupied in positions which failed to make use of their accounting training. This too is a rather encouraging picture.

\* \* \* \* \*

JOINT BI-MONTHLY BULLETIN  
of  
AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
and  
AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

Vol. III, Copy 3

December 1939

**JOINT BI - MONTHLY BULLETIN**  
— of —  
**AMERICAN WOMAN'S SOCIETY  
of CERTIFIED PUBLIC ACCOUNTANTS**  
— and —  
**AMERICAN SOCIETY of WOMEN ACCOUNTANTS**

Volume 3 — Copy 4

February, 1940

PART I

American Woman's Society of Certified Public Accountants

**THE WOMAN C. P. A.**

PART II

The American Society of Women Accountants

**The Woman C. P. A.**

Joint Bi-Monthly Bulletin of  
American Woman's Society of Certified Public Accountants and  
American Society of Women Accountants

Volume 3—Copy 5

April 1940

**EXIT—"THE POOR WORKING GIRL"**

The final tear for the "poor working girl" and the pressure are greater laws than those of

*The Woman C. P. A.*

Joint Bi-Monthly Bulletin of  
American Woman's Society of Certified Public Accountants and  
American Society of Women Accountants

VOLUME 3—COPY 6

JUNE, 1940

This issue of "The Woman C. P. A." is dedicated to the Annual Convention, which will be held September 20-22, with Indianapolis as your hostess city and the Indianapolis Chapter as your hostess Chapter.

PRE-CONVENTION SPECIAL

If you have never been to Indianapolis, you have missed one of the most beautiful cities in the world. It is a city of many faces, and it is a city of many hearts.

**Vol. III**

Immediately following the joint annual meeting in 1939, a new volume began as the Joint Bi-Monthly Bulletin with joint editors: Anna G. Francis, AWSCPA, and Evelyn Vick, ASWA. In Copy 3, the tradition of using green ink began. The cover to the left was printed in green and stapled in a green cover. February 1940 marked the beginning of much smaller, 7" x 9", copies that were typeset and printed. Covers were not used again for four years, and color was not used until twenty-two years later.

**Vol. 4**

PAGE 2

THE WOMAN C. P. A.

DECEMBER, 1940

**THE WOMAN C. P. A.**

Published by  
American Woman's Society of Certified Public  
Accountants

American Society of Women Accountants

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**NEWS FROM THE FIELD**

The New York Chapter of the American Woman's Society of Certified Public Accountants convened twice in the fall.

The October meeting was held in the penthouse of the offices of the Authors' League through the courtesy of Miss Gertrude Priestess. The Constitution and By-Laws of the New York Chapter were adopted, and are now in the hands of the National Officers for ratification.

In November it was the pleasure of the Chapter to hold a joint meeting with the American Society of Women Accountants, for the purpose of hearing Mrs. Robert Nelson Errington of the National Woman's Party speak on the "Equal Rights Amendment." Mrs. Errington presented a very interesting and illuminating address, giving many facts concerning the lack of rights of women in various States.

The group met for dinner with Mrs. Errington, and the meeting immediately following was held at Pace Institute in the Alumni Assembly Hall. It is a privilege to have such a place in which to meet, and the Chapter is grateful to the members of Pace Institute for permission to hold meetings there.

Chicago: On November 16th, the Indianapolis Chapter of the ASWA joined the Chicago Chapter of both the AWSCPA and the ASWA in a dinner meeting at the Union League Club. Mr. Edward B. Wilcox, CPA, member of the firm of Edward Gore & Company and past president of the Illinois Society of Certified Public Accountants, was the guest speaker. Mr. Wilcox's talk was on "The Relationship of the Internal Accountant to the Independent Auditor" and was enthusiastically received. Miss Gertrude Priestess and Mrs. Ida Broco, national presidents of the two organizations, extended their greetings to the group. Miss Helen Weil of Milwaukee was also present at the dinner.

Breakfast was served at the Union League Club on Sunday morning, after which the Chicago members acted as escorts to Indianapolis guests for sight-seeing trips about the city.

"Little Conventions" of this sort do much to develop a spirit of friendship and group harmony among members.

# Pages From The Past

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## Vol. 5

Volume 5 is the most unusual volume of the early ones. Volume 5 covered two-plus years and, thus, 1988 is actually the 51st year of publication even though the number of the current volume is 50. Volume 5 is the only volume with consecutively numbered pages. The volume contained 13 issues — the number necessary to return to December as the beginning date for the next volume. The Index above indicates the high quality of the articles selected by Julia G. Norse, editor, and an associate editor. Notice that the single male author is John L. Carey.

## Vol. 6

Volume 6 introduced many changes: the return of a cover; the introduction of buff-colored paper; the printing of photographs; and the adoption of a 12-page, 7 × 10 size that would be used for the next 30 years with an occasional adjustment in the number of pages. The assignment of specific areas of responsibility to an increased number of associate editors was the basis for the present-day organization of associate editors and department editors.

## The WOMAN C.P.A.

Official Publication

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

VOLUME 6 OCTOBER, 1943 NUMBER 1

The Woman CPA is published bi-monthly in the interest of accounting and the progress of women in the profession.

While all material presented is from sources believed to be reliably correct, responsibility can not be assumed for opinions or interpretations of law expressed by contributors.

Comments of readers are cordially invited and if received in sufficient proportion a forum section will be included for presentation of them to other readers.

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Technical Articles

Income Tax

Current Literature

Good-Will News

## Your Bulletin

Greetings to all!

With this issue THE WOMAN CPA steps forth in a slightly larger and newly designed form which, it is felt, will be more in keeping with the pace of the growing importance of the two Societies that it is privileged to represent.

As a result of the exceptionally fine articles on technical subjects which have appeared in recent issues and the splendid efforts of the Public Relations Committee during the past year, a rapidly increasing demand has been created for THE WOMAN CPA. Its mailing list now includes presidents of State Societies, Secretaries of State Societies, and

It is with a great deal of pleasure and a marked degree of pride that I present to you individually the capable staff of assistants and associates selected by the newly elected presidents of the two Societies (pp 6-7) to insure the success of each section in your new bulletin.

Assistant Editor—Anita Hage, ASWA, Los Angeles Chapter, who will serve as general managing assistant and as co-ordinator of various departments. A graduate of the University of California and a member of Phi Chi Theta, national commerce sorority, she is Secretary to the Vice-Chairman of the Banking and Investment Committee of the War Finance



AWSCPA  
Grace S. Keats, Pres.



ASWA  
Jane E. Goode, Pres.

The first  
pictures  
to be  
printed.



## Vol. 7

Mary Gildea, a partner in the accounting firm of H. E. Snyder & Company, Chicago, Illinois, is well known throughout both societies, being immediate past president of ASWA and particularly proud of being one of the original members of AWSCPA.

A Homier by birth, Chicagoan by adoption and Irish by descent, she studied accounting at DePaul University School of Commerce and has an A.B. degree from University of Chicago School of Business.

She is also a member of the Illinois Society of Certified Public Accountants.



The newly created position of Business Manager has been assigned to Mabel Brillhart of Chicago who is also national vice-president of the ASWA. She formerly served as secretary for the national organization and is now Secretary of the Chicago Chapter. All communications regarding addresses, subscriptions, and business matters should be addressed to Mabel Brillhart at 2155 Pierce Avenue, Chicago 22, Illinois.

## Vol. 8

A return to white paper, a new front cover listing contents, and a reverse printed title on the inside were style changes made in Volume 8. The reverse printed inside title would be used for 25 years.

### THE WOMAN



DECEMBER 1945

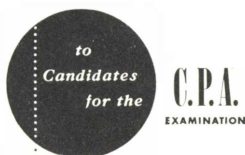
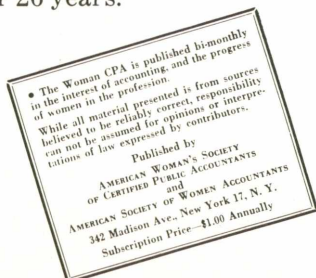
Official Publication

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
AMERICAN SOCIETY OF WOMEN ACCOUNTANTS



VOL. 8 DECEMBER 1945 NUMBER 1

In June 1946, IAS placed the first advertisement. Even though other firms advertised occasionally, IAS was the only continuing advertiser for 26 years.



IAS offers to qualified accountants a C. P. A. Coaching Course which has produced outstanding results. The enrollment fee is \$50.00. For full particulars address a letter to:

INTERNATIONAL ACCOUNTANTS SOCIETY, Inc.  
A Correspondence School Since 1903  
209 WEST JACKSON BOULEVARD  
CHICAGO 6, ILLINOIS  
When writing to International Accountants Society, THE WOMAN C.P.A.

## Vols. 9, 10, 11

Pictured is Jennie M. Palen, editor and president of AWSCPA in 1947.

We are sorry to lose the efficient and willing services of Phyllis O'Hara as editor. The December issue carried her announcement that, for reasons connected with her work, she will no longer be able to carry on. Until some other arrangement is made the president of AWSCPA will function as editor and all contributions for the magazine should be sent to her.



### THE PRESS

Recent issues of *The Accountants Digest* contained reprints of the following articles from *The Woman C.P.A.*:

*Depletion and the Federal Income Tax*, by Heloise A. Brown, CPA

*Professional Ethics for the Internal Accountant*, by Thelma A. Gebbie

*Some Thoughts About the Future of Public Accounting for Women*, by George D. Bailey

*Summary of 1948 Tax Reduction Act*, by Mary Gildea, CPA

The January-February *Bulletin* of the Washington Society of CPAs contained not only an article by Ida Kaminoff Ezra outlining the history and purposes of our two organizations, but news items about several members of ASWA Seattle and Spokane chapters.

### NEW TAX EDITOR

With this issue a new editor takes over the Tax News column, Tennie Crews Leonard, of Memphis, Tennessee. Mrs. Leonard has been for more than a year a member of the public accounting firm of Harry M. Jay and Associates, of Memphis and Houston. A graduate of Memphis College, she conducts a course in federal taxation in its School of Business Administration. She is said to be the first woman to argue a case before the Excess Profits Tax Council. She holds CPA certificates from Tennessee, Arkansas, Louisiana and Texas.

Tennie Crews Leonard began as tax editor in April 1948 (Vol. 10) and continued until February 1954 (Vol. 16), writing 25 articles during that time.

First picture printed (August 1949) of future Joint Annual Meeting site.



THE HUNTINGTON HOTEL, PASADENA, CAL. JOINT ANNUAL MEETING  
AWSCPA and ASWA

### HELP US EXPAND

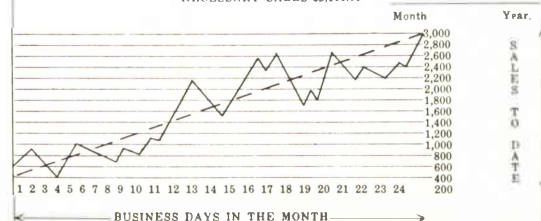
Our advertiser and loyal friend, International Accountants Society, has, at its own expense, conducted a campaign which has brought us in to date 667 new subscribers. This generous act, and the flattering endorsement which accompanied it, move us to steps toward improving our own circulation. Each of you must have at least one acquaintance to whom a subscription for

*The Woman C.P.A.* would be well worth a dollar (IAS says it's the best buy for a dollar it knows of!) Let's at least match IAS's accomplishment! If you are too shy to solicit a subscription, give one to a friend, a business acquaintance, a client... or a competitor.

You do accounting students a favor when you recommend the IAS course for home study.

### ARE YOU MAKING OR LOSING MONEY THIS MONTH???? THE DAILY PROFIT CHART

MONTHLY EXPENSES \$600.00  
MARK-UP PER CENT 20%  
NECESSARY SALES \$3,000.00



First graph printed, June 1950.

# Pages From The Past



**Vols. 12, 13, 14**

Helen F. McGillicuddy, CPA, treasurer of AFS CPA, is also serving both societies as editor of "The Woman C.P.A." She was a director of AWSCPA during the year 1948-1949. She is employed in public accounting with David Hummelstein & Co., Chicago, and is a lecturer in accounting at Northwestern University, Chicago.

## NOTE

National dues to AWSCPA and ASWA include a year's subscription to "The Woman C.P.A." Subscription price to non-members is \$1.00 per year.

**Vol. 13 — August 1951**

PUBLICATIONS — Helen McGillicuddy, Editor; Helen Lord, Business Manager. Continued efforts to maintain the quality and circulation of *The Woman CPA*. Circulation remained fairly constant, and quality was praised by those contacted by the Public Relations Committee in its project to revise the mailing list.

**◀ Vol. 12 — December 1949**

Many excellent papers are presented by members at the Annual Meetings and at the Regional Conferences. From time to time, these papers will be presented in "The Woman C.P.A." so that all readers will be able to enjoy the benefits which will come from the reading of these papers.

**◀ Vol. 14 — August 1952**

During this time, the number of ASWA chapters grew from 20 to 30. This resulted in the Coast-to-Coast section growing to 4-plus pages before it was rearranged in a format similar to that used today in the *Coordinator*.

**Vol. 15**

## THE WOMAN C. P. A.

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Coast-to-Coast News  
MARY C. TONNA, C.P.A.  
1727 Newcomb Ave., San Francisco 24, California



No business manager is shown on the masthead above from the August 1953 issue. Helen Lord resigned her position as business manager as well as administrator of the national offices of ASWA and AWSCPA.

Equal space had been allocated to each organization in a given issue prior to this time, August 1953.

## THIS ISSUE

This issue, the reader will notice, is devoted more to ASWA—its activities, its new officers both national and local, and articles written either by or for its members. Next issue we'll do the same for AWSCPA. It is the hope of the presidents of both societies that these two issues will have a public relations value to the respective members, and at the same time be of interest to everyone.

**Vols. 16, 17, 18, 19**

## THE WOMAN C. P. A.

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Coast-to-Coast News  
MARY C. TONNA, C.P.A.  
1727 Newcomb Ave., San Francisco 24, California

### COAST-TO-COAST

Our column of chapter chit-chat and news is not lost or stolen, just strayed. Our National Bulletin is its new home. You will find it there, as full of information as ever.

We wish to take this opportunity to thank one of our most co-operative and diligent associate editors for the many enjoyable columns she has contributed to our publication during the last few years. Thank you, Mary Tonna. We'll be looking forward to reading your column in the National Bulletin.

From Dec. '53 to Oct. '54, half of the original staff of Vol. 16 was gone and had not been replaced. Only one absence was explained.

## THE WOMAN C. P. A.

Editor  
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215 N. 1st, MCS, Quenton, Virginia

Business Manager  
MARY W. AUCHURN, C.P.A.  
2725 West Jackson Street, Chicago, Indiana

Idea Exchange Editor  
THEIA A. CASCIO  
321 So. Beverly Drive, Beverly Hills, California

With Vol. 17, Beatrice Langley assumed responsibility as business manager and publication of the journal was moved to Chicago. A new tax editor was appointed in Feb. '55, but time lapsed before other changes were made.

Miss Beatrice Langley, supervisor of our national headquarters, assumed the responsibility for managing the financial affairs of *The Woman CPA*, and this arrangement has worked out very satisfactorily. It is anticipated that, after further discussion at the annual meeting, means will be found to expand the size of the magazine in order to accommodate additional technical material and other features.

Vol. 18 changed as much as any previous volume. The number of pages was increased from 12 plus the cover to 16 plus the cover, the first increase since Volume 6. Information about new women CPAs and AWSCPA was eliminated when *AWSCPA News* began during Vol. 18. In 1956, an editorial board consisting of three members was created. One of these three editorial board members, Mary Edith Burnet, is currently serving on the editorial board.

## Editorial Board

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The First National Bank of Atlanta, Box 4148, Atlanta, Georgia

MARY EDITH BURNET, C.P.A.  
6019 Oakwood Avenue, Cincinnati 21, Ohio

## Vols. 16, 17, 18, 19 continued

With Vol. 19, No. 5, Marguerite Reimers became editor. A new associate editor position was created and the editorial board was expanded to 6 members. The last issue in Vol. 19 was reduced to 12 pages, plus a cover.

It is my pleasure to announce that a new post has been established—that of associate editor of *The Woman CPA*. This will provide the editor with an active assistant in the production of this publication. Hazel Nielsen Richards has been named for this assignment. She is a staff accountant for Moss Adams & Co. and is currently serving as Vice President of Seattle Chapter ASWA.

Ruth Nielsen, C.P.A., Edith Moore, C.F.P.A., and Hazel Brooks Scott. To distribute the work of publishing *The Woman CPA*, the members of the board will edit unpublished manuscripts submitted for consideration, and will assign award points for this category. Manuscripts are to be forwarded to National Headquarters where Beatrice Langley will assign them to members of the board. Contributions to the "Idea Exchange" may be submitted direct to the editor of the column.

## Vols. 20, 21, 22, 23, 24, 25

Vols. 20-25 were distinctive in many respects. Anniversaries of *The Woman CPA* were recognized, group pictures of boards and members were included in every volume, IAS advertisements were moved to the back cover, Volume 21 sported a new cover, and a single color was used on the cover of each volume beginning with Vol. 24. Circulation had grown to 5,900 copies by Vol. 25.

Ed. Note: There is no evidence that Phoebe Comer was ever editor. Helen C. Weil followed Anna G. Francis as editor.

### OUR ANNIVERSARY ISSUE

Because the year 1957-58 marks significant anniversaries for women in the accounting profession, this issue spotlights those milestones.

With this issue *The Woman CPA* becomes of age and begins its *Twenty-First Year* of publication. In the first issue, Volume 1, Copy 1, considerable space is given to a review of an interview with Julia Benton Hopkins, as printed in the *New York Sun*, August 23, 1937. In October 1957, we find the same Mrs. Hopkins as the featured speaker at the annual meeting of the two Societies.

25th Anniversary of AWSCPA Grace

Schwartz Keats, a charter member of AWSCPA and its first secretary-treasurer reviews the quarter century of its existence and looks to the future.

20th Anniversary of ASWA R. Grace Hinds is the author of "The Woman Accountant Has Come a Long Way". She reviews much that has been said and written regarding the organization and the position of women in accounting.

Something new was added when *The Woman CPA* scheduled for publication all papers presented at the annual meeting, thus providing for greater dissemination of this information. A new look for the first time in several years appeared in the format of the front cover of the publication.

Editorial Board of The Woman C.P.A.



Some of the people responsible for your publication are shown above. Seated are Beatrice C. Langley, business manager, and Marguerite Reimers, editor. Standing, from left to right, are S. Madonna Kabbes, literary editor, Louise Sallmann, tax editor, Rosemary Hoban, Edith Moore, of the editorial board, Virginia O'Hara, associate editor, and Corinne Childs, editorial board. Others not shown include Mary F. Hall, idea exchange editor, and E. Virginia Barnett, Clara C. Lelievre and Margaret White Nalley of the editorial board.

## THE WOMAN C.P.A.

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## Publication Milestone

With the October issue, *The Woman CPA* completed twenty-five years of publication. In charting the future, it is desirable to evaluate our progress. In response to a request, Mary Gildea, the first editor, recently wrote:

"The *Woman CPA* has grown far beyond anything I had in mind back in 1937. The basic idea at that time was to transmit news of women CPAs, particularly our own members. It first appeared as a mimeographed leaflet, but before too long it became a professionally printed four-page publication.

"I always thought it was an interesting coincidence that the publication was authorized at the same annual meeting which empowered Ida Broo to explore the possibility of organizing an affiliated society for noncertified women accountants, which became the American Society of Woman Accountants.

"Ruth Watchan was my co-editor, and we were succeeded by Anna Grace Francis, who was followed by Phoebe Comer. Julia Norse, next in line, was responsible for enlarging and regulating the format. Her successor, Edith Lissner made substantial editorial changes.

"Each succeeding editor has injected some of her own personality and hard work into the magazine. They are Phyllis O'Hara, Jennie M. Pelen, Helen McGillicuddy, Alice Aubert, Margaret Tunna, and the present editor, Marguerite Reimers.

"Over the years *The Woman CPA* has evolved from a newsletter into a technical publication which reflects the progress of the two sponsoring organizations. The contents are written largely by women who, through this medium, share their ideas, experience and research with others."

DECEMBER 1962

the WOMAN CPA

26<sup>TH</sup> Year

### in this issue

NEW IRS DEPRECIATION PROVISIONS  
Lois C. Mottman, C.P.A.

EFFECTIVE SUPERVISION  
Margaret Finn, M.B.A.

TAX FORUM  
Rosemary Hoban, C.P.A.

TIPS FOR BUSY READERS  
S. Madonna Kabbes, C.P.A.

COMMENT AND IDEA EXCHANGE  
Marion Davis

OFFICIAL PUBLICATION

AMERICAN WOMAN'S SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
AMERICAN SOCIETY OF  
WOMEN ACCOUNTANTS



# Pages From The Past

## Vols. 26 and 27

Corinne Childs was editor for the last two issues of Vol. 25 and continued as editor of Vols. 26 and 27. The first issue in Vol. 26 explained the sources of published materials.



Corinne Childs,  
C. P. A.

## Special Information For Our Readers

THE WOMAN CPA, which begins its 27th year of publication with this issue, is published jointly by the American Woman's Society of Certified Public Accountants and the American Society of Women Accountants (known to their members as AWSCPA and ASWA). Both organizations seek to encourage women accountants and to advance their interests.

Material for this publication is submitted, for the most part, by members of the two organizations; or it is based upon talks presented by members and non-members at local, regional or national meetings. Contributions from other sources are, however, invited and will be given careful consideration. If ma-

terial is intended for one of the regular features (Tax Forum, Tips for Busy Readers, or Comments and Idea Exchange), it should be sent directly to the editor of that column at the address shown on our masthead. If the material is a manuscript intended for use as a feature article, it should be sent to the business manager, Miss Beatrice C. Longley, at 327 South LaSalle Street, Chicago, Illinois, 60604. Miss Langley will then submit the manuscript to members of the Editorial Board for review and recommendations.

We would be delighted to receive material from our non-member readers as well as from the members of AWSCPA and ASWA.

\*\*\*\*\*

Frequently, comments were made about the authors in an issue. Below are comments about members who were authors, as well as a non-member who based his article on a talk given at the national meeting.

Dr. Helen M. A. Ramanaukas, MA, MB and CPA of Chicago, Illinois, promised this issue's lead article when she submitted "Widening Horizons" (*The Woman CPA*, February 1964). The response to "Widening Horizons" was most gratifying, and Dr. Ramanaukas received numerous invitations and offers for articles to be used by other professional accounting publications. She feels, however, a strong obligation to write for this magazine; and the staff of *The Woman CPA* is most grateful for her numerous contributions.

### AUTHORS IN THIS ISSUE

Louis H. Filié, CPA, is a partner in the New Orleans, Louisiana office of Peat, Marwick, Mitchell & Co. "The Accounting Profession's Future is Bright Indeed" was Mr. Filié's topic at the Florida luncheon held at Miami Beach during the 1964 Joint AWSCPA-ASWA Annual Meeting. For the benefit of those who were unable to hear Mr. Filié deliver this address, it is published in its entirety in this issue.

Miss Julianna Royal, CPA, is business manager of KCOF Television, Inc., Hollywood, California. After Mr. Filié's address in Miami Beach, Miss Royal commented that she should like to make a "rebuttal." At the editor's suggestion, she submitted the material which is published herein as "Reviewing or Judging Management Decisions."

Publication deadlines prevented an exchange of correspondence between Mr. Filié and Miss Royal; other readers, if they feel so inclined, are invited to comment on the attitude expressed by either Mr. Filié or Miss Royal, or both.

### REFERENCE—DECEMBER 1964 ISSUE

The following letter was addressed to Julianna Royal, CPA, whose article "Reviewing or Judging Management Decisions" appeared on page 7 of the December 1964 issue of *THE WOMAN CPA*:

"Dear Miss Royal:

At a session sponsored by Marguerite Reimers, Education Chairman for Seattle Chapter ASWA, your 'rebuttal' to Mr. Filié's address was discussed in detail.

Marguerite suggested letting you know that the consensus commended and favored you all the way.

My own reaction had a phase beyond the subject matter itself. It has been my contention that *THE WOMAN CPA* by its very title implies the publication to be a medium for presentation of the woman accountant. As such, articles by men weaken that purpose—regardless how meritorious their material. However, your response to Mr. Filié justifies to me his inclusion in the December issue.

Would that more of us (including me) were alert and responsive to such challenges. It seems a worthwhile way for women to reach for professional recognition than thru mere militancy.

Sincerely,

(s) Ida K. Ezra, CPA"

## Vols. 28 and 29

Both organization and format were relatively unchanged during Vols. 28 and 29. The number of copies distributed had grown to almost 6,800 and address changes presented a problem.



Miss Mary Joan McCann, CPA, of Kansas City, Missouri, will be the Editor of the next and subsequent issues of *THE WOMAN CPA*.

### AUTHORS IN FUTURE ISSUES

Who will be the authors of the articles in issues yet to be published? Frankly, we do not know and will not know until it is time to assemble the material for each of these issues for the printer. But we hope that your manuscript will be among those we have received from the Editorial Board approved as acceptable for publication and from which we can make a selection.

Help yourself (writing can be an education in itself), all our readers, and your editor by writing an article. If you are an ASWA member, you will also be helping your chapter by gaining ASWCAPA Award points.

If writing a feature article seems too difficult for your first attempt, write a shorter article for the Comments and Idea Exchange or the Tax Forum.

A number of times in past years articles which appeared in *THE WOMAN CPA* have been reviewed or summarized in other professional publications. *Accounting Articles*, which is published monthly by Commerce Clearing House, Inc., in recent advertising lists *THE WOMAN CPA* as one of the nationally known periodicals from which articles are described each month.

The article entitled "Everybody Talks About It" was written in response to the editor's invitation to the members of AWSCPA and ASWA to submit articles for publication. The author, Wilhelmina H. Zukowska, CPA, has written that she feels quite strongly about the problem of terminology and had been trying for some time to find time to put her thoughts down on paper. Miss Zukowska is an assistant professor of accounting at The University of Miami at Coral Gables, Florida. She is a member of AWSCPA and has submitted an application for membership in the Miami Chapter of ASWA. She is also a member of several other professional accounting organizations.

### CHANGE OF ADDRESS

Whenever you have a change of address, you must notify us of your new address if you wish to continue receiving the magazine. If your magazine is not delivered and is returned to us, we shall have to discontinue mailing to you until we hear from you.

To change your address, please print your name, new address and zip code number and send to *THE WOMAN CPA*, 327 South LaSalle Street, Chicago, Illinois 60604.

With Vol. 29, the subscription price was increased to \$1.50 annually.



## Vols. 30 and 31

In contrast to the lack of change in the immediately preceding volumes, Mary Hall began her editorship by instituting changes. In the very first issue, she changed the layout of the masthead and contents page. In the second issue, the cover was printed in green (an avocado green that today is associated with the 1960s), and four more pages were added. In the third issue, it was announced that an advertising rate card had been published and that the associate editor also would assume the responsibility of advertising manager.

As I assume the duties as Editor of THE WOMAN CPA I note that this issue is Volume 30, Issue 1, and we break through the '29 and holding' barrier and admit to our thirtieth birthday as a publication.

Comparisons of our current magazine format with the three 8 1/2" X 11" mimeographed sheets dated December 1, 1937 bearing the brave legend, Vol. 1, Copy 1, give evidence of the fruits of maturity as measured in our progress as a professional magazine during this three decade span.

Until December, 1943, the caption immediately under the name was "Bi-monthly Bulletin" as originally designated by the first Editor, Mary Gilson, and her publishing committee. The caption was changed in December, 1943 to "Official Publication" to reflect the evolution of the magazine from its modest inception as a basically internal house organ for the membership to its ultimate function as a printed showcase for professional articles primarily authored by the members of AWSCPA and ASWA.

As THE WOMAN CPA broadened its area of coverage, AWSCPA and ASWA each inaugurated bi-monthly bulletins that now perform the intra membership communications for the respective societies that are so necessary to their activities.

With the beginning of this thirty-first year I believe that THE WOMAN CPA will best serve women in the accounting profession if we even more strenuously focus our efforts toward making it an instrument of education and a conduit of technical information in all areas of accounting thought. This belief will be our guideline for the coming year.

### WANTED: CONTRIBUTING LETTER WRITERS

A new feature is being added to THE WOMAN CPA with the initiation of this column, "Letters to the Woman CPA." The Editor would like to see the column develop into a lively sounding board of readers' reactions to topics of current professional interest. Therefore, all readers are urged to take advantage of this chance to express their views, comments and ideas.

The spectrum for comment is as broad and varied as the professional interests and backgrounds of all of our readers. Letters can be directed towards taking a stand on a controversial subject, offering criticism (positive as well as negative), presenting an idea or asking pertinent questions. There are no particular editorial limitations except (hopefully) one of available space.

We look forward towards benefiting from your interest and participation as a contributor.

E. C.

### COVER AND CONTENT

First things first. So we call attention to the new, contemporary design and color of our cover and to the increased number of pages within it.

We hope that these physical evidences of change will be regarded as progress for the publication. We hope even more that each succeeding issue will carry a material content that is even stronger evidence of our efforts to create a forceful instrument of education and a dynamic purveyor of accounting thought and technical information.



Miss Mary F. Hall, CPA, of Cincinnati, Ohio, will become editor of THE WOMAN CPA beginning with the December 1967 issue. AWSCPA and ASWA are indeed fortunate that Miss Hall has agreed to take on the many responsibilities of editing their official publication as she has been an outstanding leader in both societies.

### EDITOR'S NOTES

The Editor gratefully acknowledges, on behalf of the Editorial Staff and the contributing authors, the laudatory comments generated by the cover and content of the February issue of THE WOMAN CPA in her new green coat. As we extend our efforts to be contemporary with the jet set age, this response from readers is vital to guide our way toward a publication that will help to fill a portion of their technical information and education needs.

We particularly invite constructive criticism and suggestions. Although the majority of manuscripts printed are contributed on a voluntary basis, the Editor will consider approaching qualified persons to write on assigned subjects if specific requests are received from subscribers.

### REPRINT POLICY

Contrary to our usual policy of using only original, previously unpublished manuscripts, we are pleased to reprint Eileen T. Corcoran's article, "Reporting of Leases", previously printed in the January/February 1968 issue of the Financial Analysts Journal which is published by The Financial Analysts Federation.

### ADVERTISING MANAGER

The presidents of the American Woman's Society of Certified Public Accountants and the American Society of Women Accountants, Frances D. Britt, CPA, and Julia J. Kaufman, announce the appointment of Associate Editor Phyllis E. Peters, CPA, to the additional position of Advertising Manager. Concurrent with the publication of an advertising rate card effective in January 1968, Miss Peters has assumed the task of acquiring a limited number of additional advertisers compatible to our publication. Copy of prospective advertisers will be accepted subject to approval of the Editor and Associate Editor.

### IMPORTANT NOTICE TO SUBSCRIBERS AND OTHERS

Commencing with this issue attention of subscribers and others is directed to a change in the date of publication. Formerly published in the even months of the year, this issue is dated January, 1969, and the ensuing issues will be put out in March, May, July, September and November.

This date change has been determined to be desirable because it will allow a more timely publication when taking into account our printer deadlines and will make the publication year coincide with the calendar year. Especial attention is directed to the fact that the change in publication date will make no changes in the timing requirements for submission of advertising or other copy.

To effectuate this date change, note that the previous issue was dated October 1968 and was Number 6 of Volume 30 and that this issue is dated January 1969 and is Number 1 of Volume 31, making a skip of two months. This does not result in getting more or less for the price of your subscription but rather amounts to a repositioning of the same number of issues on the calendar.

### NEW DEPARTMENT

In line with our aim of making THE WOMAN CPA an instrument of education and a conduit of technical information in all areas of accounting thought, we are pleased to announce a new department, now tentatively named, "Theory and Practice—Current Studies and Concepts."

The function of this new department will be to bring to our readers the gist of, and commentary on, the Accounting Principles Board Opinions, Statements and Exposure Drafts, Accounting Research Studies, Practice Review Bulletins and other meaningful pro-

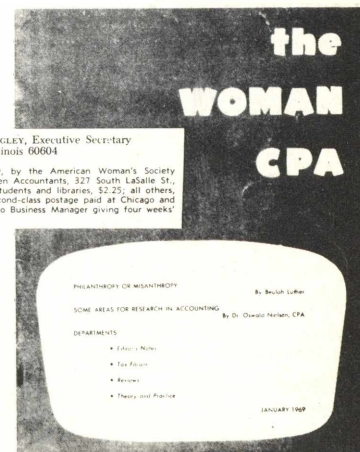
nouncements of the American Institute of Certified Public Accountants and other authoritative accounting oriented groups.

The effort will be to bring this theory-practice dialogue to the desks of our readers who may be in industry, government or other areas of the accounting field where they may not have ready access to the reams of material along these lines which commonly flow to the public practitioner and the educator. These readers are, however, expected to apply these changing or changed concepts to the work on their desks.

The changes continued in the next volume. The new volume did not begin in December as was customary but was delayed until January with subsequent copies carrying the odd months as publication dates. The editorial board was expanded from six to nine, and individuals with diverse backgrounds were selected to fill the new positions. A new theory and practice department was begun. Finally, subscription rates were changed to a pricing structure that distinguished between members and nonmembers.

NATIONAL HEADQUARTERS, BEATRICE C. LANGLEY, Executive Secretary  
327 South LaSalle Street, Chicago, Illinois 60604

THE WOMAN CPA, published bi-monthly and copyrighted, 1969, by the American Woman's Society of Certified Public Accountants and the American Society of Women Accountants, 327 South LaSalle St., Chicago, Ill. 60604. Subscription rates per year—members, \$1.50; students and libraries, \$2.25; all others, \$3.00; outside the United States, \$10 higher; single copies, 60¢. Second-class postage paid at Chicago and additional mailing offices. Change of address notices must be sent to Business Manager giving four weeks' notice and both old and new addresses including zip code number.



# Pages From The Past

## Vols. 32, 33, 34

Phyllis Peters' three years as editor were filled with change but not the kind of change that is planned and controlled. The most significant change occurred in July 1972 when IAS discontinued its advertising.



Phyllis E. Peters, CPA  
President 1964-1965

### Editorial Staff Changes

Each issue seems to bring more changes in the personnel responsible for the publication of *THE WOMAN CPA*. The Presidents of ASWA and AWSCPA have recently announced the appointments of a new Special Editor and another member of the Editorial Board.

### Special Editor

Margaret L. Bailey, CPA, is the new Editor of "Theory and Practice," the column devoted to current studies and concepts in the fields of accounting and auditing. Mrs. Bailey has her own accounting practice in Wheat Ridge, Colorado.

"Theory and Practice" is considered to be an exceptionally fine example of what should be published in a professional accounting journal. We believe the fact that the editorship of this column has passed from the hands of a member of the "big eight" to those of a sole practitioner is a mark of the breadth of expertise within the membership of the two societies that publish this magazine.

Mrs. Bailey was National President of the American Society of Women Accountants in 1965-66. She is also a member of AICPA and a very active member of the Colorado Society of CPAs, whom she has served as Director, Secretary, Treasurer, and Vice President. She served five years on the professional ethics committee and is currently on the continuing education committee.

### NEW TAX EDITOR

With this issue, Anne D. Snodgrass, CPA, assumes the duties of Editor of the Tax Forum—a challenging task as all accountants wonder about the impact of the Tax Reform Bill. Both a lawyer and a CPA, we believe Mrs. Snodgrass will continue to make this column one of the "first-read" sections of this magazine.

Mrs. Snodgrass was National President of ASWA in 1961-1962; she is currently President of the Dallas Chapter of ASWA, as well as Treasurer of the National Association of Women Lawyers.

Mrs. Snodgrass is Assistant Tax Counsel of Texas Instruments Incorporated—the first Tax Editor of this magazine, we believe, to come from the ranks of industry rather than from public accounting.

We wish to extend the thanks of all readers of this magazine to Doris L. Bosworth, CPA, Peat, Marwick, Mitchell & Company, New York, who served as Tax Editor for 25 issues of this magazine. Her column was informative, interesting, and "must" reading for all interested in accounting—whatever their area of special interest.

## Vols. 35, 36, 37, 38 continued

### Wanted: Women Accountants

Since *THE WOMAN CPA* is the only accounting journal with a predominantly female audience, it is only logical that we should make our publication available to employers who are eager to find qualified women accountants. We are therefore very happy to publish our first "Help Wanted" advertisement and hope that many others will follow.

To the right is the first of many personnel advertisements to be printed.

### ACCOUNTANTS/AUDITORS

Aetna Life & Casualty has openings in its Hartford, Connecticut corporate headquarters for a variety of accountants/auditors.

Openings vary from trainee positions with little or no experience required, to those requiring a CPA with several years of experience with large affiliated accounts. In addition there are several openings requiring only 1-2 years of practical corporate accounting experience or "Big 8" audit experience.

Most openings require little or no travel but some require up to 40%. Starting salaries range from \$9,000 for trainee slots to \$18,000 for those requiring CPA.

If you are interested in a career with a growing, diversified financial services organization, send a written resume, giving details of education and employment history, salary requirements and amount of travel desired to: Elma W. Canfield, Personnel Recruiter, Aetna Life & Casualty, 151 Farmington Ave., Hartford, Conn. 06115. An equal opportunity employer. M/F

You get action with Aetna



## Vols. 35, 36, 37, 38

This issue of *THE WOMAN CPA* marks the beginning of our new publication policy and the first issue under a new Editor.

Starting with this issue *THE WOMAN CPA* becomes a quarterly journal, published in January, April, July, and October of each year. The major reason for the change in policy was financial. Along with most other prices the cost of publishing *THE WOMAN CPA* has gone up. The Boards of Directors of ASWA and AWSCPA therefore had to choose between a sharp increase in our subscription price and a reduction in the number of issues published annually. Their decision to change to quarterly publication was influenced by the fact that the number of publishable manuscripts submitted to us has noticeably decreased during the last two years. We regret that this decision had to be made, but we share the Directors' belief that this change is in the best interest of the two Societies.

As we put our first issue as Editor before you we began to realize the size of the task we have taken on and the challenge presented to us by our predecessors to maintain the high standards set by them.



Dr. Ula Motekat

Thirty-five years of publication were completed before an academician, Ula Motekat, moved into the editor's position. The loss of IAS as an advertiser had precipitated the decision to go to a quarterly journal, but only nine months later expansion occurred when an 8½ × 11, 32-page issue became the standard for the future.

The increased size resulted in the creation of many new departments with a majority of the department editors in academe. By Vol. 38, there were ten department editors and nine editorial board members with almost half (nine) of the total positions held by academicians. Information for authors about the submission of manuscripts was included on the masthead along with other information about the publication.

We are pleased to present to our readers a "New and Improved" (we hope) *Woman CPA*. More people than we could name contributed their time, their advice, and especially their ideas, so we take this opportunity to thank all of them.

Two factors made the change in format possible: a new printer and a new advertising director. Our new printer, Woodland Publishing Co., Inc. of Bedford, Massachusetts, has many years of experience in the printing and publishing of professional and technical journals and has — to the editor's delight — assumed the responsibility for design, lay-out, and proofing, thus giving her more time for purely editorial work.

The increased costs resulting, understandably, from the change in format will be offset by advertising revenue, brought in by our new Advertising Director Hugh C. Hanratta. Mr. Hanratta has a B.S. in Economics and has been in advertising for almost ten years. He is a partner in Hanratta, McGrath and Associates, an advertising agency in Boston, and handles the advertising for several other professional and technical journals. We are naturally happy that so many fine companies have purchased space in this and future issues and encourage our readers to take advantage of the products, services and job opportunities offered by our advertisers.

With the new format a change in contents became possible. The editors have always known that our audience represents a wide range of professional interests. But, given the space limitations under the old format, all they could do was to publish articles on different subjects and then hope that every reader would find something to interest her. The institution of the three departments, Reviews, Tax Forum, and Theory and Practice, constituted an attempt to service our readers better and to meet the needs and interests of more of them.



## Vols. 35, 36, 37, 38 continued

Photographs, highlighted with a single color, were used as front cover designs. In Vol. 38, the CPA in the title also was printed in color. Press runs were 8,100 copies.

Articles of general accounting interest, not exceeding 5,000 words, should be addressed to the Associate Editor. Manuscripts related to areas defined by special columns, containing from 600 to 1,800 words, should be sent to the appropriate department editor. Letters to the Editor should be sent directly to the Editor. Requests for information regarding advertisements should be addressed to the Advertising Sales Manager.

All manuscripts must include a word count and the author's permission to publish. Material should be based on fact, rather than on opinion, and presented in technical writing style. Submission of material in duplicate will facilitate editorial board action.

With the October 1973 issue we made two obvious changes in *The Woman CPA*: we changed the format, and we added new departments. We also made another, more subtle, change: we instituted a new editorial policy that henceforward all writing in *The Woman CPA* would be non-sexist.

By sexist language in accounting we mean the exclusive use of the male personal pronouns "he," "his," "him," etc., in references to an accountant in general, as in the sentence "In each of his [sic] activities, the professional accountant brings to bear his [sic] unique knowledge of business." (From the AICPA's latest promotional leaflet *Accounting For The Future*.)

We object to a sexist sentence such as the one above on several grounds: it is contrary to fact since our two sponsoring organizations prove by their very existence that women, too, are accountants; it is an insult to every accountant who happens to be a woman; and it tends to perpetuate the stereotype that accountants are men.

# The Woman CPA

JANUARY 1975

VOLUME 37, NUMBER 1



## Vols. 39, 40, 41

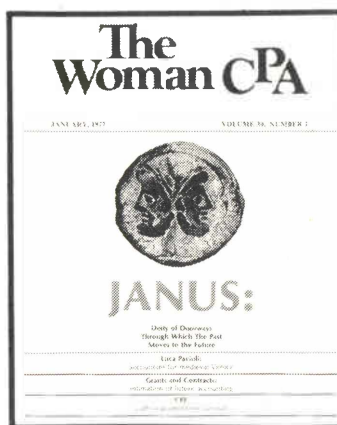
Constance T. Barcelona demonstrated a unique talent. Once she had selected the lead article for an issue, she wrote an editorial and selected a front cover illustration to complement the lead article. Midway in Vol. 41, the paper used for printing was changed to a slick finish as is used today.



Constance T. Barcelona, MBA

Even a journal such as this must carefully consider standards. We could, for instance, select only the most erudite manuscripts among submissions and thus become known, perhaps, for our scholarly and esoteric discrimination — but very few of our subscribers would read our pages. Or, we could publish practically everything submitted by chapters or members of our sponsoring societies on the principle of selectively fostering talent.

however latent — but we would soon diminish in our own eyes and in the eyes of others. We could limit publishing privilege to female authors, or to practicing accountants, or to writers with graduate degrees. We could popularize our pages with cartoons and gossip comment, and probably thus attract a broader base of readers and so more advertising, but we would lose some of our hard-won prestige.

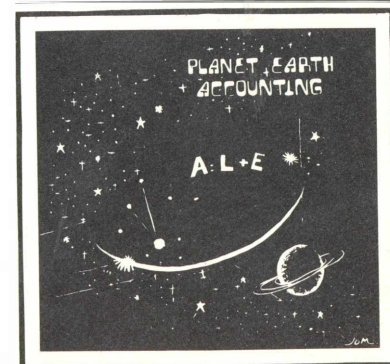


The lead article was "Luca Pacioli and the Summa."

# The Woman CPA

OCTOBER, 1975

VOLUME 39, NUMBER 4



To illustrate the article, "Accounting in the Third World."



# Pages From The Past

## Vol. 42

Several changes were introduced in this volume that have been continued through the present volume. A second ink color was used inside, quotations from articles were inserted to break long columns of text, and tables were highlighted by using colored backgrounds.

January 1 ushers in a new year and a new decade. Each of us has some notion of what we hope to accomplish during the next year and the coming decades and are ready to meet the ensuing challenges.

The editorship of *The Woman CPA* provides my first challenge of 1980. I recognize and accept the responsibilities associated with editing a professional journal and promise that *The Woman CPA* will maintain its level of excellence during my tenure. My eighteen predecessors devoted their talents and time to our journal through 41 volumes. Each met the challenge of editing our journal.

The editorial policies will include those of my predecessors. We will continue to print the best available manuscripts on items of interest to professional and future accountants. We will publish some articles that may be based on opinions rather than research. A journal such as ours should have room for forward looking items that may give our readers cause to project their thoughts to the future.

We plan to continue all of the present features. The feature articles will continue to be the heart of our journal. The departments will be expanded. The EDP, International, Reviews and Theory, and Practice Departments will continue with the present editors. The Education and Tax Departments will have new editors with the next issue. We need persons for Financial Statements, Personal Management and Small Business.

A Student's Department will be added. It will address the needs and concerns of students. Student members will be encouraged to submit materials for this section. The



Dr. Clara C. Lejeune, CPA

department could also be used as a vehicle to publish student manuscripts of exceptional merit. The editorship has not been filled.

We plan an expanded role for the department editors. They will have the responsibility for keeping our readers informed of changes in their areas of expertise. They will not be expected to submit material for each issue. These editors will also review manuscripts in their specialty for technical accuracy. The Strobel article in this issue is an example of an item that would be read by the tax editor. Some of the manuscripts will be published in the respective departments. This month's Education Department has guest editors.

New features planned include case studies, opinions, news features, and profiles of outstanding women accountants.

## Vols. 43, 44, 45

The problem with identity continued through Vol. 45. Glenda Ried became editor with the October 1963 issue. The letter below was written in response to Connie's editorial, "On Being All Things."

### LETTERS

Dear Editor:

I appreciated your column in the July issue of *The Woman CPA*. You made your point very effectively. I would just like to drop you a line regarding the views of a typical reader.

What *The Woman CPA* needs is a little zing. Any periodical must be responsive to its readers — it must market to its readers' interests. What is the natural constituency of *The Woman CPA*? If *The Woman CPA* wants to build leadership and appeal to the interests of their natural readership, it needs to print articles that are less technical and of more general interest to women professionals. I can read the *Journal of Accountancy* whenever I want to bone up on technical subjects (good reading for when I wake up at 3 a.m. and cannot get back to sleep). I really see *The Woman CPA*'s "market position" as a niche between *Savvy* magazine, *Business Week*, and *Harvard Business Review*. I want to know about things such as:

- How do I as a woman professional break into the "old boys' lunch crowd"?
- How do I handle a male subordinate who wants my job and resents me?
- How do I handle a professional peer who is sabotaging me?
- How do I develop my practice? The male route of country club memberships and golf games doesn't seem right for me.
- How should I dress? Must I abide strictly by John Molloy's rules?

*The Woman CPA* is the voice of AWSCPA and ASWA and could be a very effective tool in building membership. The prospective member considers whether to pay dues to AWSCPA and to ASWA based on the benefit to herself not on the general principle of an obligation to support

Editing *The Woman CPA* presses immediately against the problem of being all things. Our readership is composed of academics, public and private accounting practitioners, and accounting students. Some have an array of degrees and credentials; others have less sophistication although no lack of talent. Clearly, we cannot please every reader with every page of print.

women's organizations. *The Woman CPA* is the principle means of delivering "benefit" to a member.

If we're going to spend dues money on producing a periodical, let's do it right! Have we considered hiring a professional editor? I don't think we can expect the kind of publication I think we need from anyone who does the job on a volunteer basis on top of a full-time job. It's expecting the impossible.

This has been a real stream of consciousness letter. I hope I have not offended anyone in expressing my views. We both want the same thing — to help other women professionals succeed.

Melanie Walkup, CPA  
Chicago, Illinois

The Editor invites your comments and answers to the questions posed in the above letter.

## Vols. 43, 44, 45

Editor,  
Constance T. Barcelona

With only a year's absence, Connie began another three-year term. The first issue of Vol. 43 contained a readership survey, while Vol. 44 devoted nearly an entire page to manuscript guidelines. During this time period, the number of copies printed reached the 13,000 to 14,000 mark that continues today.



The Woman CPA

is having an

**Identity Crisis**

Returning the questionnaire on pages 15 and 16 will help resolve it.

## Vols. 46, 47, 48

The reply to the comments on the Walkup letter outlined the changes in policy that had occurred in intervening years. When ASWA chapter awards based on a point system were discontinued, one of the incentives for members to write articles was eliminated. With the change in emphasis from member authorship to blind review of manuscripts, the editorial board was increased to 22 members.

### Walkup Letter

Melanie Walkup's letter in the January 1984 issue reflects to a "T" what I would like to see in *The Woman CPA*.

As a new member of ASWA, I was disappointed in the first issue of the magazine that I received. It really did not address women in accounting.

Joy A. Barker, CPA  
Lincoln, Nebraska

I agree with Melanie Walkup (letter in January issue) that *The Woman CPA* needs "to print articles that are less technical and of more general interest to women professionals." I feel that she has made many valid points.

Mary E. Moran, CPA  
Anne Montgomery, CPA  
Glen Elynn, Illinois

A round of applause for Melanie Walkup who cared enough about "our" publication to offer her suggestions for improvement. What she is really asking for is a magazine for *The Woman CPA*.

I would like to add though that, as a Bulletin Chairman of ASWA, I realize that you can only publish what you receive. So, any suggestions on how we can get those articles?

Elizabeth B. Rains, CPA  
Tulsa, Oklahoma

In response to your invitation to comment on the view expressed by Melanie Walkup in her letter published in the January issue of *The Woman CPA*.

I agree 100%!!  
Kathryn Geneson, CPA  
Tulsa, Oklahoma

I would like to add some new features and to expand on some we already have. Many of these ideas have been submitted by members of ASWA and AWS CPA. I do respect and value these suggestions and requests.

You may expect to see some of the following changes taking place with the 1984 issues:

- An annual index, appearing in each October issue, of articles and departmental columns by author, title, and topic;
- A cover illustrating the feature article and tempting the reader to open those pages and look within;
- Articles of a shorter nature so that more may be published (a historical background and a multitude of footnotes do not necessarily improve the content of an article);
- More book reviews to help our busy readers save time and decide what is worth reading (write Jewel Shane if you wish to do a book review);
- A "practical information" column for sharing procedures and ideas from firm to firm and it would give our journal a nice balance between theory and practice; and
- Letters to the editor which are always welcome



Glenda E. Reed

### Readers:

*The Woman CPA* began, basically, as a house organ for the memberships of AWS CPA and ASWA. Through the years, it became a printed showcase for professional articles primarily authored by the members of AWS CPA and ASWA. It was to provide a vehicle for the writings of our membership. And recently, *The Woman CPA* has evolved into a full-fledged professional journal accepting articles from both sexes on a blind-refereed basis.

Our readers are encouraged to submit articles and to write letters on important professional issues in addition to comments on published articles.

The Editor

The changes outlined to the left did take place during 1984.

More changes emerged in 1985.

Changes are coming in 1985. With this January issue we are proud to announce the addition of four more pages to the journal. A newly-designed cover will appear on the April issue. And we wish to achieve a better balance between technical and nontechnical articles. It is our desire that approximately 50 percent of the content be of a technical nature and that the other half be on topics such as professional development, management and marketing skills, practice development, and the like.

- Self-Regulation vs. Public Regulation
- The Role of the Internal Government Auditors
- Accounting for Software Costs
- The Tax Consequences of Divorce
- A Profile of the Woman Management Accountant



# The Woman CPA-

## Vols. 49 and 50

Of significance was the influence of the joint committee in effecting changes. Content remained a problem. See the member's letter and the editor's response printed below.

## Letters to the Editor

### The Joint Committee

Some eighteen months ago, our two organizations appointed a joint committee to study *The Woman CPA* and to recommend changes that will result in a journal that reflects the interests of our members. This committee has met three times during that period of time and has done a great deal of work between committee meetings. The committee recognizes that changes are desirable in appearance and content.

### Changes in Style and Layout

The changes in this issue and the April 1988 issue of the journal reflect some of the changes in appearance that have been proposed by members of the committee. In these two issues, we have tried some different things as far as style and layout are concerned:

- a new type style
- a reduction in the number of tables to present data
- graphs
- increased use of the second ink color, green
- graphic art scattered throughout
- a ragged right margin in this issue
- full-color ads

As I have received the last few issues of *The Woman CPA*, I have been looking at the authors of various articles as well as the subject matter. The most recent issue, April 1988, seems to be a fairly typical example.

In the April issue of the magazine, there is only one female author listed for any of the articles. Where are the women in the profession who are writing? If our organization does not attract these writers, where are they going for publication and why? Could we have some information about this issue?

The topics chosen for the articles should, presumably, relate to the CPA profession. I work in a small firm in public accounting. *The Woman CPA* arrived on the same day as the *Journal of Accountancy*. Comparing the two journals for topical interest to my daily work, I find a far higher percentage of pertinent articles in the *Journal of Accountancy*.

If we are not addressing unique issues for women in the profession, and we are not using women for writing our article, then the journal of our organization should have a high percentage of work-related topics. Why are we spending our limited funds to print a statistical analysis of accounting grades that provides us with no new conclusions? Do we need yet another copy of records retention lists?

There are probably reasons for selection of articles and authors that affect the publication. I would like to know more about what these are.

Thank you for your help.

Linda M. Williams  
Scott Depot, WV

Manuscripts submitted to our journal go through a review process. Each manuscript, other than those submitted to department editors, is reviewed by two members of the editorial board. (Reviewers do not know the identity of the author(s).) If the two reviewers favor publication, the manuscript is forwarded to the editor for consideration for publication. Thus, the number of manuscripts forwarded to the editor is limited and, thereby, the selection process is limited. Articles appearing in the journal are those the editor believes are of greatest interest.